

## U.S. Customs Tariff Classification, Internal Advice and Protests

The market access assistance which the U.S. Marketing Division offers includes obtaining an official tariff classification ruling on behalf of the Canadian exporter for merchandise to be imported into the United States. (*"Prospective" Customs Transaction*). In addition, the Division can aid the exporter and his broker in applying for internal advice which is designed to settle significant disagreement arising between the importer and U.S. Customs authorities in connection with a shipment being cleared at a U.S. Customs port of entry (*"Current" Customs Transaction*). Further, the Division can help an exporter in the preparation of a protest to be filed against a U.S. Customs Service decision involving a liquidated entry (*"Completed" Customs Transaction*).

### **Tariff Classification Ruling "Prospective" Customs Transaction**

The U.S. Marketing Division can obtain an official binding tariff classification ruling from the U.S. Customs Service on behalf of a Canadian exporter for a *"Prospective" Customs Transaction* (i.e., a transaction which is not already pending before a Customs Service office by reason of arrival of the goods in the United States or the filing of related documentation at Customs for goods en route to the U.S.). Such ruling is considered binding in as much as it will be honoured at all U.S. Customs field offices and thereby ensures that the Canadian exporter will receive uniformity in tariff treatment regardless of which U.S. Customs ports of entry are to be used.

To obtain such ruling, a written request containing the following information should be submitted to the U.S. Marketing Division:

- 1) a statement, as to whether the same or an identical transaction is currently, or has ever been, considered by the U.S. Customs Service or attendant court of law. Where such other transaction has taken place, particulars thereof should be provided;
- 2) a full and complete description of the goods. Generally, a sample and descriptive literature of the article in question should suffice. Where a sample is not practicable, a photograph, drawing or other